

as in this chapter provided for the revision and correction of the county tax lists and the valuation returned to them by the township assessors appointed to list property for the purposes of State and county taxation, revise and correct the municipal tax lists returned to such board of aldermen or board of commissioners by the municipal tax assessors appointed to list the property in such city or town for the purposes of municipal taxation. And such board of aldermen or board of commissioners, in the revision and correction of the municipal tax lists as aforesaid, and in the performance of every other act necessary or expedient to be done in carrying out the intent of this section to confer upon the boards of aldermen and boards of commissioners of such cities and towns all necessary powers in the listing and assessment of property for the purpose of municipal taxation, shall possess and exercise in like manner all kindred powers in this chapter conferred upon boards of county commissioners.

General assessment of property.

Revision and correction of municipal lists.

Powers of county commissioners.

5. That all expenses incident to the listing and assessment of property for the purposes of municipal taxation as aforesaid shall be borne by the city or town for whose benefit the same is undertaken.

Expenses borne by city or town.

6. That no valid and enforceable provisions contained in the charter of any such city or town, and conferring upon the board of aldermen or board of commissioners the power to appoint municipal assessors, and otherwise making provisions for the listing and assessment of property for the purposes of municipal taxation, and for the exercise of kindred powers, shall be deemed to be abrogated or repealed by the foregoing provisions of this section: *Provided, however*, that the board of aldermen of any such city or town may in the discretion of such board adopt the system of tax assessment herein provided for: *Provided, however*, all cities and towns shall list and assess for the purpose of municipal taxation the property located in said cities and towns during the month of May of each year.

Provisions of charters not abrogated or repealed.

proviso: city or town may adopt system.

Time of listing

Penalty for not listing personal property.

Sec. 60. *Penalty for not listing personal property.*

Any person, firm or corporation in this State owning or holding personal property of any nature or description individually or as agent, trustee, guardian or administrator, executor, assignee, or receiver, which property is subject to assessment, who shall intentionally make a false statement to the list-taker and assessor of his assessment district, or to the board of equalization, for the purpose of avoiding the payment of the just and proportionate taxes thereon, shall forfeit the sum of ten dollars for every hundred dollars, or major fraction thereof, so withheld from the knowledge of such list-taker and assessor or board of equalization. It is hereby made a duty of the sheriff of any

Investigation by sheriff.